

-- REMARKS --

Claims 1-35 were pending in the application. Claims 20-35 have been cancelled as being drawn to a non-elected invention. No other amendments have been made.

In the outstanding Office Action dated September 25, 2003, the Examiner has issued a restriction requirement and requested that Applicants elect between two separate inventions.

In response to the outstanding Office Action, Applicants hereby elect to prosecute Invention I, drawn to a thin film head soft magnetic film. As set forth on page 2 of the Office Action, the claims directed to this invention are claims 1-19. Accordingly, Applicants elect to prosecute claims 1-19 at this time.

Respectfully submitted,



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